

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

UNITED STATES OF AMERICA	:	CRIMINAL NO. 07-
v.	:	DATE FILED: April 27, 2007
LESLIE J. FIELD	:	VIOLATIONS:
	:	18 U.S.C. § 1343 (wire fraud - 2 counts)
	:	26 U.S.C. § 7206(1) (filing a false tax return - 1 count)
	:	18 U.S.C. § 2 (aiding and abetting)
	:	
	:	

I N F O R M A T I O N

COUNTS ONE AND TWO

THE UNITED STATES ATTORNEY CHARGES THAT:

At all times relevant to this information:

1. H.F., a person known to the United States Attorney, received more than \$1 million in cash and tens of thousands of dollars in art work and other valuable property from W.C., a person known to the United States Attorney, following W.C.'s death in approximately 2000. H.F. and W.C. had lived together in a home in Philadelphia for several decades. H.F., who suffered from spinal stenosis, was not sophisticated in financial matters and had been dependent on W.C. to handle their financial affairs for decades prior to W.C.'s death. Following W.C.'s death, H.F. maintained a checking account at PNC Bank and an investment account at Morgan Stanley.

2. Defendant LESLIE J. FIELD was H.F.'s niece and was estranged from H.F. between approximately the early 1960s and 2000 as a result of a family argument. In

approximately mid-2000, defendant FIELD and H.F. reconciled. Shortly after this reconciliation, which was just after W.C.'s death, defendant FIELD gained H.F.'s trust and began assisting H.F. in conducting H.F.'s financial affairs by managing H.F.'s checking account, paying H.F.'s bills, and assisting H.F. in moving and storing H.F.'s art collection and other valuable property. Defendant FIELD gained access to H.F.'s bank accounts and H.F.'s art collection and valuable property, and exploited this access by selling H.F.'s property and stealing H.F.'s funds, defrauding H.F. of more than \$700,000 in money and property.

THE SCHEME

3. From in or about December 2000, to at least in or about late-2004, defendant

LESLIE J. FIELD

devised and intended to devise a scheme to defraud H.F., and to obtain money and property by means of false and fraudulent pretenses, representations and promises.

MANNER AND MEANS

It was part of the scheme that:

4. H.F. maintained a checking account at PNC Bank and an investment account at Morgan Stanley in Philadelphia, Pennsylvania. H.F. deposited the money she received from W.C. into the Morgan Stanley investment account and intended to use the PNC Bank checking account to pay her living expenses, transferring funds from the Morgan Stanley account to the PNC Bank account as needed.

5. On or about December 4, 2000, H.F. moved out of her residence in Philadelphia in which she had lived with W.C. for several decades and into a small apartment she

rented in Center City Philadelphia. At the time of this move, H.F. owned tens of thousands of dollars in valuable art work and other property that had been stored at her home. Defendant LESLIE J. FIELD assisted H.F. in moving this valuable art work and other property from H.F.'s former home to H.F.'s new apartment and various storage areas in Philadelphia. Defendant FIELD maintained access to H.F.'s art works and valuable property and even used some of the property in own her home.

5. In approximately late-2000, defendant LESLIE J. FIELD gained access to H.F.'s PNC Bank checking account and began writing checks and making withdrawals on this account. Between late-2000 and late-2004, defendant FIELD withdrew hundreds of thousands of dollars from this account and used these funds to pay her own personal expenses by depositing them into her own bank account and then, among other things, wiring funds from PNC Bank in Philadelphia to Newark, New Jersey, pay her credit card bills. Defendant FIELD was able to gain access to H.F.'s PNC Bank checking account by telling H.F. that she would assist H.F. in conducting her financial affairs and by falsely telling H.F. that defendant FIELD was using these funds for H.F.'s expenses and concealing the fact that she was using H.F.'s funds for defendant FIELD's own expenses.

6. In or about mid-April 2001, defendant LESLIE J. FIELD established a joint checking account with H.F. at PNC Bank in Philadelphia, Pennsylvania, on which defendant FIELD had authority to write checks and make deposits and withdrawals. Defendant FIELD was able to get H.F. to agree to this arrangement by telling H.F. that she would use this joint checking account to manage H.F.'s funds. Defendant FIELD then made withdrawals and

wrote checks on this account, some of which she used for her own personal expenses without H.F.'s permission or authority.

7. To conceal the fact that she was defrauding H.F., defendant LESLIE J. FIELD commingled H.F.'s funds with her own funds in defendant FIELD's PNC Bank checking account. The fraud was not complete when H.F.'s funds were transferred to defendant FIELD's PNC Bank account because defendant FIELD then used a small portion of this money to pay some of H.F.'s expenses. Defendant FIELD, however, used the vast majority of H.F.'s funds to pay her own personal expenses without H.F.'s permission or authority. In addition, defendant FIELD concealed this income from the accountant she had hired to prepare her and her husband's federal and state income tax returns and her tax returns did not report the income defendant FIELD received from the scheme.

8. In or about mid-December 2003, defendant LESLIE J. FIELD began selling H.F.'s art work and other valuable property to various art dealers in the Philadelphia area. Defendant FIELD made these sales without H.F.'s permission or authority and falsely represented to the buyers of the art work that she was authorized to sell the property or that she was the true owner. For example, in mid-December 2003, defendant FIELD sold some of H.F.'s art work to a Philadelphia art dealer, receiving \$6,500 in proceeds in two checks. Defendant FIELD deposited these funds into her checking account at PNC Bank and wrongfully used the proceeds to pay her own personal expenses.

9. Similarly, in or about 2004, defendant LESLIE J. FIELD sold more of H.F.'s art work to various Philadelphia art dealers, also falsely representing to the buyers that she was the true owner of the property or had authorization to sell it. In 2004 alone, defendant

FIELD realized a total of more than \$70,000 from fraudulent sales of H.F.'s art work and other valuable property without H.F.'s permission or authority. Defendant FIELD deposited all of these funds into her PNC Bank checking account and wrongfully used the proceeds to pay her own personal expenses, including her American Express bills by wiring funds from her PNC Bank checking account in Philadelphia to American Express in Newark, New Jersey.

10. Specifically, among other wrongful acts, on or about April 1, 2004, defendant LESLIE J. FIELD sold a sculpture owned by H.F. to a Philadelphia art dealer for approximately \$15,000. On or about August 4, 2004, defendant FIELD sold more of H.F.'s property to the same local art dealer and received \$5,500 in proceeds. In or about March and April 2004, defendant FIELD sold even more of H.F.'s art work and other property to another Philadelphia art dealer and received \$34,000 from these sales. Following all these sales of H.F.'s art works and other valuable property, defendant FIELD deposited the proceeds of these sales into her own checking account at PNC Bank in Philadelphia and wrongfully used these funds to pay her own personal expenses, including by wiring funds from PNC Bank in Philadelphia to Newark, New Jersey, to pay defendant FIELD's American Express bills.

11. On or about the dates listed below, in the Eastern District of Pennsylvania and elsewhere, defendant

LESLIE J. FIELD,

for the purpose of executing the scheme described above, attempting to do so, and aiding and abetting its execution, caused to be transmitted by means of wire communication in interstate commerce, the signals and sounds described below for each count, with each each transmissions constituting a separate count:

<u>Count</u>	<u>Date of transfer</u>	<u>Amount</u>	<u>Description</u>
1	February 3, 2004	\$5,588.89	Wire transfer of funds that defendant FIELD fraudulently obtained from H.F.'s PNC Bank checking account and deposited into her own PNC Bank checking account in Philadelphia, Pennsylvania, to American Express in Newark, New Jersey, to pay defendant FIELD's credit card bill.
2	June 8, 2004	\$4,618.95	Wire transfer of funds defendant FIELD obtained from the fraudulent sale of H.F.'s art work and other valuable property from defendant FIELD's PNC Bank checking account in Philadelphia, Pennsylvania, to American Express in Newark, New Jersey, to pay defendant FIELD's credit card bill.

All in violation of Title 18, United States Code, Sections 1343, 1349, and 2.

COUNT THREE

THE UNITED STATES ATTORNEY FURTHER CHARGES THAT:

On or about April 15, 2005, in the Eastern District of Pennsylvania, defendant

LESLIE J. FIELD

willfully made and subscribed a United States income tax return, Form 1040, for the calendar year 2004, which was filed jointly with her husband and verified by a written declaration that it was made under the penalty of perjury and filed with the Director, Internal Revenue Service Center, at Philadelphia, Pennsylvania, which defendant FIELD did not believe to be true and correct as to every material matter, in that the return reported adjusted gross income of \$76,898, when, as defendant FIELD knew, she had approximately \$73,971 of additional taxable income from the wire fraud scheme alleged in Counts One and Two of this information.

In violation of Title 26, United States Code, Section 7206(1).

PATRICK L. MEEHAN
United States Attorney